



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

U.I.L. 501.04-03 No Third Party Contacts

Release Number: **200836033**
Release Date: 9/5/08
Date: June 12, 2008

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

Form Required To Be Filed:

1120

Tax Years:

Dear

This is our final determination that you do not qualify for exemption from Federal income tax under Internal Revenue Code section 501(a) as an organization described in Code section 501(c)(4).

We made this determination for the following reasons: You were not primarily engaged in activities that promote social welfare. Your activities primarily constituted direct and indirect participation in political campaigns on behalf of, or in opposition to, candidates for public office.

In a letter dated January 18, 2008, you indicated to have ceased conducting activities with no intention of reactivating because of our adverse ruling and have dissolved. We issued an initial adverse ruling on your exemption application on July 27, 2000.

You must file Federal income tax returns on the form and for the years listed above within 30 days of this letter, unless you request an extension of time to file. File the returns in accordance with their instructions, and do not send them to this office. Failure to file the returns timely may result in a penalty.

We will make this letter and our proposed adverse determination letter available for public inspection under Code section 6110, after deleting certain identifying information. We amended the proposed adverse determination letter that was issued on July 27, 2000, by inserting a legend to delete identifying information for purposes of disclosure compliance under section 6110. Please read the enclosed Notice 437, *Notice of Intention to Disclose*, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437. If you agree with our deletions, you do not need to take any further action.

If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter. If you have any questions about your

Federal income tax status and responsibilities, please contact IRS Customer Service at 1-800-829-1040 or the IRS Customer Service number for businesses, 1-800-829-4933. The IRS Customer Service number for people with hearing impairments is 1-800-829-4059.

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings & Agreements

Enclosure

Notice 437

Redacted Proposed Adverse Determination Letter

Redacted Final Adverse Determination Letter

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
July 27, 2000**

U.I.L. No 501.04-03 Third Party Contacts

Contact Person:

ID Number:

Telephone Number:

Fax:

Employer Identification Number:

Legend:

X =

Date 1 =

Date 2 =

State 1 =

State 2 =

W =

A =

Handbook =

Dear Applicant:

We have considered your application for recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(4). Based upon all of the materials you have submitted in connection with your application, we have concluded that your activities primarily constitute direct and indirect participation or intervention in political campaigns on behalf of or in opposition to candidates for public office. Accordingly, we have concluded that you are not primarily engaged in activities that promote social welfare and do not qualify for recognition of exemption under section 501(c)(4).

STATEMENT OF FACTS:

The information you have provided for our consideration of your application for recognition of exemption indicates that you were incorporated on Date 1, as a nonprofit organization under the provisions of the State 1 Revised Statutes annotated, Chapter . Your articles of incorporation provide that your purposes are as follows:

1. to educate, inform and mobilize W to become active in the political arena in support of causes which reflect W values, and to uphold, propagate, and disseminate by all lawful means W principles and values;
2. to urge the public to contact members of local, state, and federal legislative and regulatory bodies for the purpose of proposing, supporting, or opposing legislation to bring about betterment and the general welfare;
3. to aid the election of W candidates at the state and local level who promote Biblical values; and
4. to engage in any and all lawful activities incidental to the foregoing purposes.

On Date 2, you entered into an affiliation agreement with X, a national organization based in State 2. Pursuant to this agreement, you have become the state affiliate of X in the State of State 1. In part, the affiliation agreement consists of the following provisions:

1. You will clearly indicate on your stationery and other informational materials that you are the state affiliate of X, which will not grant state affiliation status to any other organization in State 1;
2. One-fourth of the state's counties and two-thirds of the Congressional Districts shall have functioning chapters and chairmen by a specified date; you will provide rosters of county and district officers on a quarterly basis to X;
3. You shall incorporate as a nonprofit corporation and apply for recognition of exemption under section 501(c)(4) of the Code; copies of your corporate charter, bylaws and exemption application will be provided to X;
4. You shall provide an audited financial statement to X on an annual basis;
5. Any advertisement or public relations effort using the X name will be sent to X national headquarters for approval prior to its use, including print advertisements, radio or television spots, newsletters, press releases, brochures, or voter guides.

6. You may send mailings to certain X proprietary mailing lists for a reasonable computer and label/tape charge;
7. X field staff will assist you in establishing X county chapters or appointing Congressional District coordinators;
8. X will schedule at least one leadership school per calendar year in your state, to be sponsored by you that includes audio tapes, instructional manual, and all related materials; you are responsible for recruiting at least 35 paid registrants, while the national office shall provide all materials, audio and video tapes, a national or regional instructor, and one mailing from the national office to promote and publicize the school;
9. X will work with you to hold at least one major fund-raising event per calendar year to be attended by A (as schedule permits) and/or other nationally recognized individuals;
10. A portion of X annual net revenues shall be segregated as a state project fund from which you may request funds for special projects; these funds shall be distributed on a quarterly basis and may be requested with an application form provided by X;
11. You will send a camera-ready insert of state news to X from time to time for publication in the W ;
12. X will provide production quality television and radio spots for broadcast on local television or radio by you;
13. You assume full liability for your own activities and programs; you indemnify X against liability; no principal and agent relationship is created; and, you and your chapters may not represent to third parties that you are acting on behalf of X unless specifically authorized in writing or as outlined in this agreement;
14. If you violate this agreement, X may immediately terminate it; and,
15. Both you and X may suspend the agreement upon providing 90 days notice in writing.

You solicit memberships, and one of the brochures you distribute for that purpose asks, "Isn't it about time we became informed & politically involved citizens in State 1?" The brochure describes you to the public as follows:

We are a non-partisan issue-oriented organization designed to mobilize

pro-family citizens for effective political action.

This grassroots coalition of Protestants, Catholics, and Jews, is working to make government and the media responsive to our reasonable concerns. Our goal is to speak with a united voice on public policy matters that preserve our freedoms and improve our nation and our communities. We work together because we understand resisting the tide of immorality and intolerant secularism is more important than (sic) our theological, racial, or cultural differences.

Our five-fold mission, in conjunction with our state and national organizations, is to:

1. Inform pro-family voters about timely issues and pending legislation;
2. Train leaders for effective social and political action;
3. Speak out in the public arena and in the media;
4. Represent pro-family voters before local councils, school boards, and the state legislature;
5. Protest anti-religious biases and defend the legal rights of W.

We distribute *Congressional Scorecards* to educate Americans on their representatives' votes, and *Voter Guides* to provide voters with candidates' positions on issues. We are also expanding our membership, developing leadership, and organizing by neighborhoods.

We serve pro-family citizens by providing a local grassroots organization to channel *your political* efforts. We will cooperate and work with local churches by helping them establish Political Awareness Committees formed with the approval of, and under the supervision of, their church's leadership. It is through networking with concerned citizens and people of faith that information is distributed enabling our collective voice to be heard. Your participation increases our influence to effect political change. You may choose your level of involvement from being kept informed to helping organize the state.

We are not exclusive, extremist, radical or intolerant. We are mainstream Americans who have a right to representation and a responsibility in self-government.

Your activities include the development of county chapters, organizing and

conducting training seminars, distribution of legislative scorecards, publishing and distributing monthly newsletters and updates on legislation, conducting conferences, and lobbying activities.

You have been involved in the formation and development of county chapters and neighborhood communities in the state of State 1. This formation of neighborhood communities is along the X's plan of establishing precinct organizations. The X precinct organization plan consists of getting neighborhood helpers to follow three simple steps: identify, inform, and mobilize voters.

You conduct surveys for identification and mobilization of voters. Your voter identification method follows Abraham Lincoln's four rules for winning elections:

1. Obtain a complete list of voters,
2. Determine how they will vote,
3. Contact the favorable voters, and
4. Get them to the polls on election day

Your voter identification points out that Lincoln's four rules are the foundation of modern grassroots politics. The most effective element in influencing the public policy of a city, county or state is electing quality candidates to office.

You distribute voter guides timed to coincide with the elections. The voter guides are directed at different geographic areas of State 1, and cover specific elections. The format of the voter guides includes the names and pictures of the Democratic and Republican candidates for various elective offices. Beneath each candidate's name and picture is the candidate's position on each of a list of selected issues. Your Voter Guide for the state Governor and Congressional District elections show Republican candidates with a response of either "Opposes" or "Supports" to the selected issue, and the Democratic candidates were shown to have "No Response" to most of the issues. The selected issues on the election for Governor included:

- Establishment of a State Income Tax
- Abortion on Demand
- Parental Notification for Abortion by Minors
- Parental Choice in Education (Vouchers)
- Banning Ownership of Legal Firearms
- Condom Distribution in Public Schools
- Outcome-Based Education
- Special Rights for Homosexuals
- Term Limits
- Compulsory Union Dues for Employment

The voter guides state in very small print the following:

Paid for and authorized by X, of State 2. X is a pro-family action organization. This voter guide is provided for educational purposes only and is not to be construed as an endorsement of any candidate or political party.

However, X produced training materials called the X Handbook, under the heading "Political Victory," states --

The year . . . marked the emergence of X onto the national political scene....

As the . . . election year went into full swing, X began distributing 40 million nonpartisan voter guides in . . . nationwide. X's voter education efforts led to the largest turnout of . . . voters in modern history with exit polls showing that 24 percent of all voters were self-identified The results of such pro-family voter turnout were remarkable; an estimated 500 pro-family candidates ran for school board, city council, state legislature, and 40 percent won. X's commitment to the . . . movement was now set in stone.

X's activity in the 1996 election year proved that X was a major player in the political arena. X distributed 20 million voter guides during the presidential and other primaries as well as 45 million voter guides in . . . during the general election.

You also distribute congressional scorecards. The scorecards are prepared by X for distribution to voters during elections through its state affiliates. The scorecard is a compilation of voting records of all incumbent members of Congress with respect to issues on which X has taken a position. The scorecard shows how each Senator and Representative voted on each of the selected issues with a rating of either "++" or "--" and a percentage score. The scorecard states that "++" indicates that the legislator voted or announced in favor of X position, and "--" indicates that the legislator voted or announced against X position. A score of 100% means that the legislator supported X position on every vote. A score of 0% means the legislator never supported a X position.

The X Congressional Scorecard . . . Election Year Edition you distributed shows the names of Republican legislators in capital letters as compared to names of all Democratic legislators in lower case letters. In addition, while many and only Republican legislators garnered a score of 100%, many and only Democratic legislators garnered a score of 0%.

You conducted a seminar called X Seminar. Your flyer advertised the seminar with the following headlines, “

1. The seminar is described in the material as given by America's strategists and is a crash course on:

The seminar uses training manuals produced and supplied by X. In his foreword

Our Seminar is designed to give you a hands-on-working knowledge of the essential nuts and bolts of grassroots political activism. You will learn valuable insights into: becoming a X liaison to your church; setting up a neighborhood organization; identifying pro-family voters; and learning how, "[a]ll politics is local."

You publish State 1 W, a news supplement inserted in the magazine called W. The bi-monthly magazine is published by X and distributed through its

You also engage in lobbying activities. You distribute materials urging members and others in supporting or defeating certain conservative-issue legislation. The manual published by X, which you use in your training seminars, contains the following information on the topic of the basic lobbying that X and you, as one of its affiliates, implement:

The game of politics and lobbying operates no differently. In November 1994, we saw X teams all across the country work together to ensure those pro-family conservative values were represented in Congress. During that same election cycle, not one pro-life incumbent lost a seat in Congress, and a new tide of pro-family legislators rolled onto the shores of Capitol Hill because X team members played their parts.

LEGAL ANALYSIS:

Section 501(c)(4) of the Code provides for exemption from Federal income taxes under section 501(a) for organizations not organized for profit but operated exclusively for the promotion of social welfare.

Section 1.501(c)(4)-l(a)(2)(i) of the Income Tax Regulations states that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. Whether an organization is "primarily" engaged in promoting social welfare is a facts and circumstances test. The regulation states:

An organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterments and social improvements.

Section 1.501(c)(4)-l(a)(2)(i).

Section 1.501(c)(4)-l(a)(2)(ii) of the regulations provides that political campaign activities do not promote social welfare as defined in section 501(c)(4). The regulations under section 501(c)(4) clearly distinguish between acceptable social welfare activities such as lobbying and unacceptable activities such as political campaign intervention. The regulation states:

The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office.

Section 1.501(c)(4)-l(a)(2)(ii).

In order for an organization to engage in political campaign activities, there generally must be a candidate for public office on whose behalf or against whom the activity or intervention occurs. Section 1.501(c)(3)-l(c)(3)(iii) of the regulations states that the "term 'candidate for public office' means an individual who offers himself, or is proposed by others, as a contestant for an elective public office." In Rev. Rul. 76-456, 1976-2 C.B. 151, the organization at issue was formed for the purpose of elevating the standards of ethics in the conduct of campaigns for election to public office at the national, state and local levels, and had disseminated information concerning general campaign practices. The organization proposed a code of fair campaign practices, but did not solicit the signing or endorsement of the code by candidates for political office. We concluded that this did not constitute political intervention since the organization's activities only allowed citizens to increase their knowledge and understanding of election processes and participate more effectively in their selection of government

officials, without any candidates even mentioned. At the same time we modified Rev. Rul. 66-258, 1966-2 C.B. 213, which was an identical organization except that it did solicit the signing or endorsement of its code of fair campaign practices by candidates for political office. We concluded that the latter organization was engaged in political intervention and therefore was not exempt under section 501(c)(3) of the Code. (Because these Rev. Ruls. contain a section 501(c)(3) analysis which prohibits all political campaign activities, the activities should be considered in absolute terms. However, for purposes of section 501(c)(4), we are determining whether political intervention is the primary activity of the organization.)

Whether an organization is "primarily engaged" in promoting social welfare is a facts and circumstances determination. Relevant factors include the manner in which the organization's activities are conducted; resources used in conducting such activities, such as buildings and equipment; the time devoted to activities (by volunteers as well as employees); the purposes furthered by various activities; and the amount of funds received from and devoted to particular activities. See, e.g., Rev. Rul. 74-361, 1974-2 C.B. 159 (volunteer fire company that provides recreational facilities for members is primarily engaged in promoting social welfare where providing facilities primarily furthers exempt purposes); Rev. Rul. 68-45, 1968-1 C.B. 259 (organization's principal source of income is not sole factor in determining whether it is "primarily engaged" in promoting social welfare). In Rev. Rul. 81-95, 1981-1 C.B. 332, we concluded that "an organization may carry on lawful political activities and remain exempt under section 501(c)(4) of the Code as long as it is primarily engaged in activities that promote social welfare." The corollary to this is that if an organization's primary activities do not promote social welfare but are direct or indirect political intervention, the organization is not exempt under section 501(c)(4). The key is to determine the character of the organization's primary activities by looking at all of the facts and circumstances.

1. Precinct Organization:

Your activities with regard to recruitment of people to become active in local politics at the precinct level appear to be identical to the recruitment and organization that takes place in a political party. Your training seminars train people to work in campaigns and political involvement and get-out-the-vote activities are advocated in order to intervene and influence elections. Your focus is on getting people to become candidates and activists. While organizing down to the precinct or neighborhood level has enabled you to mobilize some limited legislative grassroots campaigns, this organizational basis has primarily been used to mobilize targeted conservative voters to get to the polls on election day. It has also been used to identify and encourage religious conservatives to run for local office. From your inception, you have been part of X's precinct organization intended to facilitate intervention in the political process at every level of government. As stated above, it is also evident that you were interested in legislation and lobbying activities. However, after a careful review of the materials

presented, it is apparent that the lobbying activities were secondary to political intervention. You primarily engage in activities intended to intervene in the political process and to influence the elections of those Republican conservative candidates who reflected your views. Your emphasis is focused on activities that were designed to result in the election of religious conservatives to public office at every level of government. Using the facts and circumstances test, we conclude that your precinct organizational basis was implemented primarily to intervene in political campaigns.

2. Congressional Scorecards:

In defining political campaign activity, Rev. Rul. 67-368, 1967-2 C.B. 194, states that rating candidates as average, good, or excellent using qualifications such as education and experience, even on a nonpartisan basis, is an intervention on behalf of those candidates favorably rated and in opposition to those less favorably rated for purposes of section 501(c)(4) of the Code. See The Association of the Bar of the City of New York v. Commissioner, 858 F.2d 876 (2d Cir. 1988), cert. denied 490 U.S. 1030 (1989). However, in Rev. Rul. 80-282, 1980-2 C.B. 178, we concluded that publishing the voting records of all incumbent members of Congress on selected legislative issues soon after the close of each congressional session, along with an expression of the organization's position on the issues, were not political campaign activities. We set forth several factors which were considered when ruling that the publication and distribution of the voting records were not political intervention. Those factors included: 1) voting records of all incumbents were presented, 2) candidates for reelection were not identified, 3) no comment was made on an individual's overall qualifications for public office, 4) no statements expressly or impliedly endorsed or rejected any incumbent as a candidate for public office, 5) no comparison of incumbents with other candidates, 6) the organization pointed out the inherent limitations of judging the qualifications of an incumbent on the basis of the selected votes by stating the need to consider other unrecorded matters, and 7) no attempt was made to time the date of publication to coincide with an election. Another factor considered relevant was that the organization did not distribute the voting records widely. Again, a facts and circumstances test was utilized to determine whether the publication was political intervention.

Distinguishing factors between your scorecards and the documents at issue in Rev. Rul. 80-282 include the following: 1) your scorecards were distributed to a large number of religious conservatives, while the documents at issue in Rev. Rul. 80-282 were only distributed to a few people, 2) the names of Republicans were shown in all capital letters with the highest percentage scores in the scorecard, which gives prominence and arguably an endorsement to those legislators, while there was no such distinction in the documents at issue in the revenue ruling, 3) the legislator's "score" was indicated based upon agreement/disagreement with your issues, 4) the scorecards were published and distributed to coincide with the national and state elections. We

also believe that the limited distribution in Rev. Rul. 80-282 was an important factor in the conclusion that an intervention did not occur. Your scorecards were very widely distributed among religious conservatives. Your targeted yet wide distribution of the congressional scorecards differs substantially with the factual situation in Rev. Rul. 80-282. Rev. Rul. 80-282 sets forth a facts and circumstances test. Therefore, after carefully considering all the facts and circumstances we conclude that the scorecards constitute political intervention.

3. Voter Guides:

An organization that publishes and distributes candidate questionnaire results in the form of voter guides must demonstrate neutrality in order for the voter guides to be considered educational. A facts and circumstances test is utilized to determine whether activities involving voter guides are educational or whether they are political campaign activities. In Rev. Rul. 78-248, 1978-1 C.B. 154, examples are given as to the factors that should be considered when applying a facts and circumstances test. The factors which are indications that the activities are educational are as follows: 1) the publication reports on a neutral group of elected officials or candidates such as all members of Congress or all candidates for a particular office, 2) the publication reports elected officials' or candidates' views or their voting records on a wide range of subjects, 3) the publication includes no editorial opinion on the elected officials or candidates, or on their views, 4) the publication does not indicate approval of elected officials or candidates in the contents or structure of the publication, and 5) the organization makes the publication generally available to the public.

After looking at your voter guides, several patterns emerge. First, as mentioned above, the Democratic candidates regularly have "No Response" listed after all or part of the issues, whereas very few Republican candidates were listed without a complete list of "Opposes" or "Supports" underneath their name and picture. Second, the issues chosen for each District seem to have a direct correlation to the desired response from your preferred Republican candidate, or conversely to portray a Democratic candidate as against your issues. While these factors are not explicit endorsements of candidates, the lack of responses from Democratic candidates and the wording and choice of issues to create a particular response along party lines is significant. In addition, the general nature of and approach taken with respect to the issues covered leads to responses that are arguably inaccurate. Additionally, the summary descriptions are so vague that they do not adequately cover any of the issues. Finally, the voter guides do not report on a neutral group of candidates as required by Rev. Rul. 78-248. The voter guides list the names of a neutral group of candidates, but they fully report the positions of only some of the Democratic candidates and almost all of the positions of the Republican candidates. This reporting is so heavily weighted toward the Republican Party as to not constitute reporting on a neutral group of candidates.

In our view, the voter guides are heavily weighted in favor of the Republican candidates, especially those Republican incumbents endorsed on the congressional scorecards. We conclude that these voter guides cannot be considered nonpartisan educational materials within the intent of the law. Inaccurate and/or incomplete information does not constitute education. The targeted distribution of the scorecards and voter guides also indicates that these publications are not nonpartisan educational activities. These documents were distributed to previously identified conservative churches and conservative individuals. The voter guides would have only limited educational value to anyone wishing to know the positions of Democratic candidates or to compare the positions of Democratic and Republican candidates, since such a large percentage of Democratic candidates did not have their positions listed in the voter guides. Also, the possible distortion of the candidate's position when translating a vote on legislation to a summary description is an additional factor we have considered in determining that the voter guides constitute political intervention. Based on all the available information, we conclude that the voter guides are not nonpartisan and constitute intervention in political campaigns.

4. Lobbying Activities:

Lobbying activities were considered in Rev. Rul. 68-656, 1968-2 C.B. 216, to not only be an acceptable activity for an organization described in section 501(c)(4) of the Code, but to constitute activities that promote social welfare. Rev. Rul. 68-656 provides that seeking favorable legislation is recognized by the section 501(c)(4) regulations as a permissible means of attaining social welfare goals. Additionally, Rev. Rul. 71-530, 1971-2 C.B. 237, concludes that an organization described in section 501(c)(4) may have lobbying as its only activity. A facts and circumstances test is to be used in determining whether an organization's activities primarily constitute political intervention or whether those activities constitute lobbying or educational activities. After reviewing all of the facts and circumstances presented in the administrative file as discussed above, we have concluded that your primary emphasis and primary activities constituted direct and indirect political intervention. While you engage in extensive lobbying activities, they are by no means your primary activity. Your first and primary emphasis is on getting people elected to public office. The administrative record contains a wealth of information regarding your organizational structure and activities relating to candidate recruitment. There is only, secondarily, an emphasis on lobbying and educational activities. Your organizational thrust is to organize at the neighborhood or precinct level in order to get religious conservatives elected to local offices; only secondarily is this precinct level organization utilized to influence legislation.

Accordingly, after looking at all of the facts and circumstances, we have concluded that your lobbying activity was not your primary activity.

CONCLUSION REGARDING YOUR PRIMARY ACTIVITY:

The emphasis throughout your materials is on electing to office "family friendly" people in order to impact legislation and policy as insiders. The overwhelming majority of the evidence in the administrative record, and thus the facts and circumstances in this case, denotes an organization that is intent upon intervening in political campaigns.

The precinct organizational structure allows you to implement your policies as more and more religious conservatives are elected to office. While lobbying is usually mentioned, and we recognize that lobbying activities are being pursued, those activities are not your primary activity. An analysis of all of the facts and circumstances contained in the administrative file leads us to the conclusion that your primary activity constitutes political intervention.

CONCLUSION:

Based upon the materials submitted in connection with your application, we have concluded that your activities primarily constitute direct and indirect participation or intervention in political campaigns on behalf of or in opposition to candidates for public office. Therefore, you are not primarily engaged in activities that promote social welfare and do not qualify for recognition of exemption under section 501(c)(4) of the Code.

You have the right to protest this ruling if you believe it is incorrect. To protest, you should submit a statement of your views to this office, with a full explanation of your reasoning. This statement, signed by one of your officers, must be submitted within 30 days from the date of this letter. You also have a right to a conference in this office after your statement is submitted. You must request the conference, if you want one, when you file your protest statement. If you are to be represented by someone who is not one of your officers, that person will need to file a proper power of attorney and otherwise qualify under our Conference and Practices Requirements.

If we do not hear from you within 30 days, this ruling will become final and a copy will be forwarded to the Tax Exempt and Government Entities (TE/GE) office. Thereafter, any questions about your federal income tax status should be directed to that office, either by calling (a toll free number) or sending correspondence to: Internal Revenue Service, TE/GE Customer Service.

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When sending additional letters to us with respect to this case, you will expedite their receipt by using the following address:

Internal Revenue Service
Attn: T:EO:RA:T:3, Room 6137
1111 Constitution Ave, NW
Washington, D.C. 20224

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Robert C. Harper, Jr.
Manager, Exempt Organizations
Technical Group 3